

**Multistate Tax Commission**  
**Pass-through Entity Income Allocation and Apportionment**  
**Policy Goals, Work Objectives and Timelines**

**POLICY GOALS**

The Executive Committee of the Multistate Tax Commission has charged the Uniformity Committee with the responsibility of drafting uniform provision on the apportionment and allocation of income of pass-through entities.

The goals of this project are the same as the overall goals of the Multistate Tax Commission. They are to:

- encourage tax practices that reduce administrative costs for taxpayers and States alike,
- develop and recommend uniform laws and regulations that promote proper state taxation of multistate and multinational enterprises, and
- encourage business compliance with state tax laws through education, negotiation and enforcement.

**WORK OBJECTIVES**

Develop model legislation governing the allocation and apportionment of the income of pass-through entities, specifically, when the allocation and apportionment is done at the entity level and when it is done at the owner level.

**TIMELINE**

<b>DATE &amp; TIME</b>	<b>FORUM</b>	<b>PLANNED ACTION</b>
July 25-26, 2004	Subcommittee Meeting	Discussion of Issues
November 8, 2004	Subcommittee Meeting	Discussion Draft